

**KING COUNTY FIRE PROTECTION DISTRICT NO. 39**  
**King County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Schedule Of Findings**

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1. District Officials Should Comply With Bidding Requirements

During the period under audit, district officials expended approximately \$11,142 in construction costs, \$5,570 in carpeting, and \$3,787 in roofing for the district's Station 8 remodel project. District officials did not solicit competitive bids on the purchase as is required per RCW 52.14.110.

RCW 52.14.110 states in part:

Insofar as practicable, the purchases and any public works by the district shall be based on competitive bids. A formal sealed bid procedure shall be used as standard procedure for purchases and contracts executed by the board of commissioners. Formal sealed bids shall not be required for:

(3) Contracting for work to be done involving the construction or improvement of a fire station or other buildings where the estimated costs will not exceed the sum of two thousand five hundred dollars, which includes the cost of labor, material, and equipment. However, when the estimated cost is from two thousand five hundred dollars up to ten thousand dollars, the commissioners may by resolution use the small works roster process . . . .

While two of the above mentioned amounts for improvements to the district are greater than \$2,500 and less than \$10,000, the district does not have a small works roster process. Consequently, purchases and public works by the district should have been based on competitive bids as per RCW 52.14.110.

The failure to solicit competitive bids appears to be the result of the district's segregation of bid law monitoring among various divisions. Persons responsible for monitoring for compliance were often unaware of the specific bid law thresholds.

By not soliciting competitive bids on these purchases, district officials may not have purchased these services for the lowest competitive price.

We recommend district officials establish guidelines specifying bid law compliance responsibilities among the various divisions within the district. We further recommend district officials responsible for such compliance carefully monitor purchases and follow competitive bid laws when applicable.

2. District Officials Should Ensure District Vehicles Are Marked In Accordance With The Law

During our audit of the district, we noted five Chevrolet Blazers and two Ford Crown Victorias were not marked with the district's name and, thus, are not in accordance with RCW 46.08.065.

RCW 46.08.065, Publicly owned vehicles to be marked, states in part:

It is unlawful for any public officer having charge of any vehicle owned or controlled by any . . . public body in this state . . . used in public business to operate the same upon the public highways of this state unless and until there shall be displayed upon such automobile or other motor vehicle in letters of contrasting color not less than one and one-quarter inches in height in a conspicuous place on the right and left sides thereof, the name of the such . . . public body, together with the name of the department or office upon the business of which the said vehicle is used.

District officials stated the failure to mark the vehicles was due to oversight.

We recommend district officials mark their vehicles in accordance with RCW 46.08.065.